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AN ESSAY UPON THE *Exciſing of Malt:* AS ALSO, The Preſent CASE of *TALLIES* conſider'd.

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AN ESSAY UPON THE *Exciſing of Malt*, &c.

THE Gentleman that Wrote an Eſſay in the year 1695, upon Ways and Means of Supplying the War, made the following juſt Obſervation, *That in the Courſe of this War we are Engaged in with* France, *nothing ſeems more to hurt our Affairs than an Opinion, which from year to year has been entertained among ſome People of Authority, That the War could not laſt; which they were brought*

into by a Vanity, natural to our Nation, of over-rating our own Strength, and undervaluing that of our Enemies.

I think 'tis now too evident, that this Opinion has prevailed to our prejudice; otherwiſe thoſe Expedients of raiſing of Money by Fonds of Intereſt, had ſurely, not been ſo often repeated as they have been, (had we had but the leaſt Apprehenſion of the Continuance of the War) and had not taken up a firm Belief, that every year would put an end to it. And tho', theſe former Expedients (as the ſame Author well obſerves) may be proper to anſwer a ſhort and ſingle Neceſſity, yet, perhaps, they will hardly appear to be the proper Ways and Means to carry on a Great, and Long War.

Let us therefore, but conſider our preſent Circumſtances, and the many

many Inconveniencies we have run our ſelves into by ſome of the former Ways of Raiſing Money, and we ſhall ſoon find them, to be the chief Occaſion of all our preſent Wants: But, perhaps, 'tis prudence at this time to conceal our Weakneſs as much as we can, and the beſt way to do it, is the application of a ſpeedy Remedy. Give me leave to ask a Queſtion; What Fond can now be found out, that His Majeſty can afford to pay 40 *l. per Cent.* for the advance of Moneys? (for ſuch is our preſent Caſe) And 'tis much to be ſuſpected, if ſuch an Overture were made, whether it would be accepted of at this time. At firſt ſight it may ſeem very monſtrous, That that Government, that was ſupplied the laſt year, and ſeveral others before, with what Money they pleaſed, at 7, 8, and

9 *l. per Cent.* cannot in all probability be now able to have preſent Money advanced, under 40 *l. per Cent.* Nay, it is much to be feared, not on any Terms whatſoever: But when we reflect on the Caſe of thoſe that have already advanced their Moneys on Fonds, and have received Tallies for the ſame, then, perhaps, neither the Queſtion, nor Suggeſtion, will appear wholly deſtitute of Reaſon, if we conſider that there has not been one of theſe Fonds, but there has been Tallies from each of them, daily chaffer'd away at no leſs than 30, 35, and 40 *l. per Cent.* nay, ſome have been parted with all at a greater loſs. I ſay, how then can it be hoped that Money can be advanced on any Fond whatſoever, (when all Fonds are ſuppoſed to be equally ſecure, the only difference, being the length

of

of time, when the Lenders are to be repaid again) unleſs on the like, or greater Advantages. And again, ſhould the Government make ſuch an Offer, (which cannot be poſed it will) it might give the People cauſe to ſuſpect ſome mighty deficiency, inſomuch that there would, in all probability, be very little advanced, if any. All this, and a great deal more, is now too viſible, the advancing Moneys on Fonds at Intereſt, has brought this Nation to: But, perhaps, I have ſaid too much on this Head already.

The Cauſe is alſo plain, we have run the Nation into a great Debt, by advancing our Money on Intereſt, (meerly upon an Opinion that the War would not laſt) and the publick Faith is now almoſt exhauſted; for 'tis evident, the Expence of a great, and long War,

thus ſupplied with Money, muſt in proceſs of time, be greatly impoveriſhed; and like a Ship in a Storm, where there is manifeſt danger, tho' all that are in her, are Friends, and in one common Intereſt, yet every particular Perſon, ſcruples not to run the hazard of the whole, to ſave himſelf; The Application is plain, when the People once apprehend ſuch a Storm in a Government, every Man that before was bound in the Common Intereſt, will leave it, and look to himſelf and Family; and moſt certainly, the want of Money, (which now is become almoſt to bare proportion with every thing, nay, is almoſt every thing) will bring a People to it, if ſpeedy Courſe be not taken to prevent it.

As nothing is a greater ſign of a Nations poverty, than where U-

ſury

ſury is predominant; ſo nothing is a ſurer ſign of Deſtruction, if a timely ſtop be not put to it; which is too plain, is too much in uſe in this Nation at this time; for as anciently, Governments have Conſulted their Oracles, it's come to that paſs now, that ſcarce the Publick, or Private, can do any thing, without firſt conſulting, and having recourſe to the Uſurer, and his Coffers; an idle and deteſtable way of imploying Money, to the great prejudice of all Trade, and Induſtry; and if this buying and ſelling of Tallies (which is our Uſurers preſent Imployment) be not prevented; 'tis to be feared, there will be but very little Money found, to Lend the Government, and, perhaps, may do much greater damage, then can be at preſent eaſily diſcerned.

Before I proceed any further, I humbly propoſe, that the buying and ſelling of Tallies, be made Uſury by Act of Parliament, unleſs it be on the very ſame Terms the Parties had them from the Government; that is, that the Sellers ſhall not diſpoſe of their Tallies for leſs than they paid the Government for them; for 'tis not reaſonable either, to debar the Subjects from diſpoſing of their Rights at pleaſure, becauſe, neceſſity may oblige them to part with them, and intirely to hinder the diſpoſing of them, to one another, were yet to make them leſs valuable, for that the Property cannot be aſſigned to anſwer any Emergency that may poſſibly happen. And unleſs the Government do raiſe the Credit of Tallies, by preventing them from being ſubject to ſuch Uſurious practice,

(either

(either by this, or ſome other way, as in the Wiſdom of the Parliament ſhall ſeem moſt meet) 'tis to be fear'd, the Government, will not very eaſily be ſupplied with preſent Money.

Of Aſſeſſments, or Taxes.

Surely, before any Tax be Levied, ſome Things are to be conſidered; as, *Firſt*, Whether it be Univerſal; *Secondly*, Whether Equal; *Thirdly*, The Charge of Collecting; *Fourthly*, That the Collection be not attended with too much Trouble to thoſe that are the Contributors; *Fifthly*, A near Eſtimate how much 'twill raiſe ought to be known; and, *Sixthly*, The Time known when the whole Tax ſhall be brought into the *Exchequer*.

I ſay, ſurely theſe Things are of abſolute neceſſity to be Conſidered, before any Tax be Levied, which ſeems to me, not only to be the true Properties of an Equal and Juſt Tax, but that no Tax can be Equal or Juſt, without being poſſeſs'd of a great part of the Properties beforenam'd (I mean ſuch a Tax, as can be hoped will raiſe any Thing conſiderable; 'tis not impoſſible, Taxes of ſmall Produce, may not have all theſe Properties, yet be Equal too,) as is hoped, will appear from theſe following Reaſons.

Firſt, Whether it be Univerſal.

For unleſs it be, 'twill hardly raiſe ſufficient to anſwer a great Expence, and a long War, with-

without a great Oppreſſion; for a great Sum from a great Number of Perſons, will naturally be ſuppoſed to come more eaſie from them, and the Burthen be leſs felt, than from a few.

Secondly, Whether it be Equal.

Every Man charged with the like Sum ſurely, is not ſufficient alone to make a Tax equal, for Reſpect muſt be had to the Conditions of every Perſon, and according to their ſeveral Subſtances, that they be charged; that every Perſon may bear the common Burthen (which, let it be never ſo equally diſpoſed, will be yet thought burthenſome) with Chearfulneſs, and with one Mind, to Vindicate our Common Safety. And Encouragement ought to be given, by the equal Levying

ing of our Taxes, that every Man may, to the utmoſt drop of his Blood, and Subſtance, defend his Liberty and Property; And indeed, who would not? rather than be under the Tyranny of a *French* Government. The preſent miſerable Caſe of our Fellow-Creatures under that Government, is ſufficient, to move us to all that is ſaid before: But no doubt, regard muſt be had, that the Unequalneſs of our Taxes, do not amount to the unjuſt Demands and Exactions of our Enemies: For if they ſhould, the Difference would be thought but little, whether a Man be Oppreſs'd by one Government, or another; that is, that we give not any juſt cauſe of Complaint to the diſaffected People in *England*, who would gladly embrace an opportunity

to

to improve the leaſt Inequality in our Taxes, to anſwer the mighty unjuſt Ones of the *French.* And in a mix'd Government, unleſs every Man be left deſtitute of cauſe of Complaint, it can never be hoped, the People ſhould be all of one Mind; which is abſolutely neceſſary that they ſhould, to make a People in love (at leaſt to be chearful and content) with a long, and expenſive War: And ſurely, no Man can have cauſe of Complaint, if he ſtands upon an equal foot with his Neighbour. There is alſo, another ſort of Equality neceſſary in a Tax: Which is, That the Law ought to take due care and regard, that none by their Craft or Cunning, ſhall be able to eſcape, or defraud His Majeſty, of the leaſt part thereof; otherwiſe, the People will not be of equal footing

ing, altho', the Tax in it ſelf be never ſo equally diſpoſed, as too plainly appears in the Revenues of Exciſe, not to mention the other Taxes that are attended with the like Misfortune: And upon a ſtrict Examination, perhaps, it may appear, that not any Tax that has yet been propos'd, hath been intirely free from that Inconvenience: Where the Advantages ſome Brewers have of others, (in eſcaping the Payment of the Duty) almoſt deſtroys a great number of the Trade; the which Cauſes no little Trouble to the Commiſſioners of that Revenue, and is no ſmall Oppreſſion to the Subjects in general, and more particularly to the Trade it ſelf; beſides, the great Loſs and Diſappointments to His Majeſty.

Thirdly,

Thirdly, That the Collection of it ought to be conſidered.

For if the Charge be very great in the Collection, His Majeſty might almoſt as well pay Intereſt for Money; the Difference would not be very great.

Fourthly, That the Collection be not attended with much Trouble to thoſe that are to pay the Tax.

Perhaps, this was the chiefeſt Complaint made of the Hearth-Money, and the chiefeſt Cauſe likewiſe, that that Tax was laid aſide: For perhaps, if a ſmall Regulation in the Aſſeſſing and Collecting of that Duty, had been made, upon a narrower Inſpection, that Tax will not be found

found to be ſo very unreaſonable, as ſome have raſhly concluded; for whatever Tax is attended with this ſort of Trouble, will always cauſe great Murmurings, eſpecially in the poorer ſort of People; Who were thoſe that chiefly complained againſt the Hearth-Money. For when People part with their Moneys, eſpecially the poorer ſort, they are ready to find fault, and murmur, on the leaſt Occaſion; therefore, regard ought to be had, to avoid as much of that ſort of Trouble, as poſſible may be; tho' to give no Trouble at all of this kind, is not, perhaps, poſſible.

Fifthly, A near Eſtimate how much 'twill raiſe, ought to be known.

The

The Parliament has found by Experience, the Trouble they have had in Levying a Freſh or New Tax, to make good the Deficiency of an Old one: The King has found the Diſappointments, and the Effects of it. The Collectors of thoſe Taxes, the Trouble of them, and the People are always ſure to pay them with more Regret, than the Old one, tho, perhaps, they did not amount to above a Fifth part ſo much. And, in my humble Opinion, 'tis an Error on the right ſide, If the Tax ſurmount the Sum it's given for.

Sixthly, The Time known, when the whole ſhall be brought into the *Exchequer*,

Is of abſolute neceſſity; if it were for no other Reaſon, than that the Lords Commiſ-

ſioners of His Majeſty's Treaſury, might diſpoſe Matters according to the Income of His Majeſty's Revenues and Taxes; for neither they, nor thoſe that are to receive Moneys thereout, do find it no little Inconvenience, by the Revenues and Taxes not coming in at the time expected: And moſt certain it is, ſo much one Tax can be brought into the *Exchequer* ſooner than another, ſo much the more preferable that Tax is; provided, it ſtands in Equality as to all other Conſiderations that ought to be had in laying on of Taxes.

Now, the Tax that I am going to plead for, I humbly hope ſhall appear, to have all the Properties of a Tax as before-mentioned, and withall, the Advantage of producing two Millions of preſent Moneys, without paying the leaſt

leaſt Intereſt for it, and of coming into the *Exchequer*, much quicker than any hitherto: Beſides, ſeveral other conſiderable Advantages, that ſhall appear in their proper places.

I am not unſenſible, that the very Tax I am here to plead for, has been before the Parliament already, and brought there by my ſelf; but I have ſome Reaſon to believe, that notwithſtanding it was not Agreed to the laſt Seſſions, it may not be an Unwelcome Gueſt in this. Therefore,

It is humbly propoſed, That Sevenpence Halfpeny *per* Buſhel be laid upon all Malt made, and to be made, to be paid by the Maker thereof Monthly, and the Duty, to be received by the Maltſters from their Cuſtomers

before they deliver their Malt; ſo that the Credit they give may be the ſame, and not other, than now it is: Beſides, the Brewer, Retailer, or private Perſon, that cannot pay the Duty down, is not a fit Perſon to be truſted with the Commodity; and thereby, in ſome meaſure, the Maltſter will be the better able to judge, who is, or who is not fit to be truſted with his Commodity. And thereby may likewiſe, poſſibly, be avoided, the contracting of a great many bad Debts, which has been the chiefeſt Deſtruction of moſt Dealers that have fail'd in the World.

Firſt then, That this Tax is Univerſal.

The very Name is ſufficient, to prove it to be of Univerſal Uſe in *Eng-*

England, for every Perſon knows what uſe is made of that Grain; which is a ſufficient Argument for my Purpoſe: therefore I need not trouble my ſelf more on this Head; being what proves it ſelf, without calling to its Aid, the help of either Logick, or Rhetorick; under one of which, moſt Fallacies are couch'd. I will only add, That not an Inſtance can be given of one ſingle Family in *England*, that ſubſiſts without the uſe of that Grain; and Cuſtom has ſo long prevail'd, that 'tis even Monſtrous now to ſuppoſe, that the Uſe of this Grain could be laid aſide in *England*, on almoſt any Terms whatſoever.

Secondly, That this Tax is Equal.

As I ſaid before, every Perſon being charged with the like Sum, ſurely, is not ſufficient alone to make a Tax equal. Therefore this Tax, which will effect every Perſon, tho not with the like Sum, but proportioned to every Perſon's Circumſtances, is equal. As thus: (*viz.*) Men of great Eſtates and Figure, are for the moſt part attended with a Family and a numerous Train of all kind of Servants proportionable; Men of leſs Figure, with leſs, and ſo of the meaneſt Perſon. And this Grain being of Univerſal Uſe in this Nation, and of abſolute Neceſſity, proves plainly, that none can eſcape contributing towards this Tax; therefore, every Man will ſtand on an equal foot with his Neighbour; and none will have

the leaſt cauſe to Complain or Grumble. He that conſumes little, will have but little to pay. And as it is in every Perſon's Power to charge himſelf with this Tax; as it pleaſeth himſelf, ſo it is undeniably Equal: But there's a more than common Equality, that attends this Tax: For every Man is his own Carver, conſequently, every Man taxes himſelf, or rather, is a Liberal Contributor (without the leaſt Compulſion) towards the Defending his Country, Liberty, and Property, from the Ravenous Inſults of a Foreign Power. Surely, I need ſay no more (tho much more might be ſaid) to convince all Mankind, that nothing can be more equal, and am fully ſatisfied, in my own Thoughts at leaſt, if the reſt of the Common Burthen were ſo

equally diſpoſed, as it will be by this Tax, there would ſoon appear in the People of *England*, an Unuſual Chearfulneſs! And that mighty Monarch of *France*, ſeeing ſuch New Veins of vaſt and durable Treaſures open'd at the beginning of the next Seſſion of Parliament, 'tis more than probable, in ſtead of Taking, we might Give, *a Peace*, and would ſoon give him juſt cauſe to ſuſpect his imagin'd Greatneſs. But whilſt he ſees us Irregular in diſpoſing the common Burthen, he will be vain enough, to think of himſelf, as he has theſe Eight Years paſt: For he knows too well, that War, and every Thing elſe, at this time, is brought to bear proportion with Money.

Thirdly, The Charge of Collecting it. If

If I ſhould ſay, The Collecting of it would coſt nothing, I do'nt doubt but I ſhould be thought a Mad-man: But ſince 'tis out, (tho for particular Reaſons to my ſelf, and with deſign'd Advantages to His Majeſty, I had once Thoughts to withhold it) I do boldly affirm, it ſhall coſt neither His Majeſty nor the Subject any thing; but ſhall be an Advantage to both; for which purpoſe, I muſt prove to this Honourable Houſe, That the Frauds of Brewers amount to, at leaſt, 320000 *l. per Annum*, and that this Exciſing of Malt will prevent thoſe Frauds; and I do'nt doubt, 320000 *l. per Annum*, will be thought much too great for the Charge of Collecting ſuch a Tax; but, perhaps, 50000 *l. per Annum*, may ſerve turn, conſidering the Exciſe-Officers,

ficers, with little Additions, may ſerve both Purpoſes: And alſo, that 'tis abſolutely neceſſary, that both Duties, ſhould come under the Conſideration of one ſort of Managers; the which, in its proper place, I ſhall endeavour to make more plainly appear: But that this Proof (which will be long) may not too much divert the Reader from the Aſſertion before-mention'd, I ſhall therefore, firſt, come to a Concluſion, and afterwards Prove it. Tho it be not a proper way of Arguing, to come to a Concluſion before Proof, yet in regard the Reader may carry all with him, it may the better be Excuſed.

Admit then, that the preſent Frauds of Brewers do amount to 320000 *l. per Annum*; Admit likewiſe, the Exciſing of all Malt will prevent thoſe Frauds, and alſo

alſo admit, that 50000 *l. per Annum*, conſidering that it will fall under the Conſideration of the Exciſe Officers, will anſwer the Charge of Collecting it: Admit likewiſe, that it is of abſolute neceſſity that this and the preſent Duty of Exciſe be under the Conſideration of one ſort of People; I ſay, admit all this, and then it will appear, that this Tax will be Collected not only without Charge, but there will alſo accrew the advantage of 270000 *l. per Annum*, to the King, and I ſay, to the Subject too; the which, when I make it appear, that theſe Frauds are a greater prejudice to the Subject, than to the King, will be admitted as a ſufficient proof alſo. Theſe Frauds of Brewers have been a growing Evil ever ſince the firſt Inſtitution of that Tax, as appears plainly, by the

Charg-

Charging of that Revenue from time to time with Additional Duties, which never anſwer'd the End, as the Commiſſioners of that Revenue can well tell; nay, ſo far it has been from anſwering, that when it came to be heavy loaded, that is, when it came to be almoſt Charged double, the Additional half; did not produce a third part, which is a plain Demonſtration, the Evil grew proportionable as the Advantages roſe, and as it increaſed, gave ſtill greater Encouragements to Frauds; which will more evidently appear by the riſing and falling of that Revenue, according to the ſeveral Additional Duties laid on it, which will be too tedious to inſert here.

All which was occaſioned by means of theſe Frauds, for the Brewers having a double advantage, eſpecially at this time, (the Duty

Duty being almoſt double to what it has been) puts them upon all the Contrivances of Frauds imaginable; To prove which Aſſertion, it's but looking back to former years, and comparing them with the latter: As when the Exciſe was at 2 *s.* 6 *d. per* Barrel Strong, and 6 *d. per* Barrel Small, it did amount to about 680334 *l. per Annum*; Now at 4 *s.* 9 *d. per* Barrel Strong, and 1 *s.* 3 *d. per* Barrel Small, does amount to about 900000 *l. per An.* according to the Additional Duty, (which appears to be almoſt double) the Exciſe ought to come to at leaſt 1330000; according to this Computation it comes ſhort 430000 *l.* To go on with the Proof effectually, ſuppoſe an Allowance of 30000 *l. per Annum* be made, for the Humour of the Town as well as the Country, run-

running more of late upon very ſtrong or double Ales, than formerly: Suppoſe likewiſe, an Allowance of 20000 *l. per Annum*, be made for the Declenſion of the Brewing Trade of late years, tho' I ſhould think it no very great task to prove, were it neceſſary, that that Trade of late years is not in the leaſt declined, but on the contrary, much advanced. But I ſhall have room to make large Allowances; therefore, leſt that Objection ſhould ariſe, that alſo is made hereout; Suppoſe likewiſe, an Allowance of 10000 *l. per Annum*, be made, in the ſtead of the Exciſe on the Retailers of Coffee, which is more than ever was received by that Duty; When the Exciſe did amount to 680334 *l. per Annum*, that Duty helped to make up the aforeſaid Sum, which at this time

is on the Berry, and the Duty received at the Cuſtom-Houſe. Suppoſe likewiſe, the Diſtillery be the ſame now as then, according to the Additional Duty on it, tho' in fact it is conſiderably advanced even according to the Additional Duty. Suppoſe, an Allowance alſo of 100000 *l. per Annum*, be made, for the Importation of Brandy, which alſo helped to make the aforeſaid Sum of 680334 *l.* obſtructed at this time, by means of the preſent War: All theſe Deductions amount to but 160000 *l. per An.* which deducted from 430000 *l.* there will ſtill remain 270000 *l.* 'Tis to be ſuppoſed, that (even when the Exciſe was but 2 *s.* 6 *d. per* Barrel Strong, and 6 *d. per* Barrel Small) the practice of Frauds were not wholly laid aſide; but ſuppoſe, an Allowance be made, for the then ſuppoſed

Frauds

Frauds, of 50000 *l. per Annum*, (though upon a nicer Examination, there would be good reaſon to ſuſpect, twice that Sum did not ſerve their turns) then the Brewers Frauds will amount to 320000 *l. per Annum*, which is conſiderably above one third part of that preſent Revenue. There might be much more ſaid to ſwell the aforeſaid 320000 *l. per Annum* to a much greater Sum, but it is to be feared that even that's much too great to be well ſpared at this time; and, perhaps, it will be morally impoſſible to Rectifie that great Abuſe, unleſs by Levying ſuch a Tax as I am now Pleading for.

To make the Argument yet ſtronger, and to Anſwer every particular, I muſt ſhew, wherein, in my humble Opinion, the Frauds of Brewers are prejudicial

cial to the King, to the Subjects in general, and, more particularly, to the Trade it ſelf.

Firſt, Theſe Frauds are a Diſappointment to the King, by reaſon that thereby the Exciſe does not anſwer the Sum it was given for; conſequently, the Fond to the Lenders of Money is not ſo good or large, as if it did fully anſwer.

Secondly, They are prejudicial to the Publick in general, by reaſon that if the Brewers paid for all they Brewed, (as in Reaſon they ought) the leſs Taxes would ſerve turn, conſequently, are prejudicial to the Subject.

Thirdly, Theſe Frauds, are more particularly prejudicial to the Brewing Trade; Every Perſon

that knows the Brewing Trade, knows the greater the Trade, the greater opportunity they have to Defraud, inſomuch, that the very ſmall Brewers can ſcarce defraud any, the great Brewers having ſuch advantage, do ſell Stronger or Better Drink, more Meaſure and Cheaper, than the leſſer ones can, who by reaſon of the want of ſuch great Trades, have not ſuch great advantages by Frauds; The leſſer Brewers by this means, cannot be ſuppoſed to have any Cuſtomers that can make good Payments for what they buy of them, for if they could, no doubt they would apply themſelves to the great Brewers, where they will receive ſuch viſible advantages, different from what the leſſer Brewers can afford them, ſo that what few good Cuſtomers the leſſer Brewers can be ſup-

ſuppoſed to have, they get nothing by, perhaps looſe. Since then, the only Cuſtomers the Leſſer Brewers have, that they can hope to get by, are bad, it may be concluded ſuch an Imployment muſt end in deſtruction, unleſs timely relieved from thoſe Inconveniencies. It will not be denied, I preſume, that what has been ſaid before, has ſufficiently made appear, that the preventing of theſe Frauds will prove equally advantageous to the King and Subject, and more particularly to the Trade it ſelf. And there will alſo this Conſequence neceſſarily follow, the Publick will be yet further prejudiced, if theſe Frauds are not prevented, which will be obliged to bear ſome Tax levied on them, to make good ſuch deficiency, as may accrew therefrom.

Now, I hope, I have fully proved, that this Tax ſhall not only be Collected without Expence, but on the contrary, the Collection of it will be happily attended with a conſiderable Advantage (nothing leſs than 270,000 *l. per Annum*) both to the King and Subject, which I preſume, is not an unwelcome Gueſt at this time, when our Occaſions too viſibly call upon us to be good Huſbands. There indeed wants one thing to compleat the proof (*viz.*) that the Exciſing of Malt, will prevent the Frauds of Brewers. The proof of which, will likewiſe be plain, if we conſider, whoever knows the leaſt of the Brewing Trade, cannot be ignorant what quantities of Drink the Brewer muſt make from his Malt, to be a Gainer by it, (and it is to be ſuppoſed they will hardly Brew without

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out Gain) and by the Levying of ſuch a Tax as this, all the Malt the Brewers uſe muſt neceſſarily be known, (according to a Scheme of Practice that ſhall be produced when required) conſequently, the Brewers cannot defraud any, but it will be known likewiſe; that is, they cannot defraud any thing conſiderable, but that it will be known, little Matters are not worth looking after; however, there may be Remedies found out for them alſo, if this take effect.

Fourthly, That the Collection be not attended with too much trouble to thoſe that are the Contributors.

Let us conſider, What ſort of People they are that make Malt? And ſhall we not find them to bear much about the ſame Reputation or Character in the

World, as the Brewers do? And both are inferior to the Merchant. Then let us but conſider alſo, what trouble both the Merchants and Brewers have? The one in the Cuſtoms, and the other in the Exciſe? and we ſhall find that either of them, eſpecially the Merchant, to have treble the trouble that the Maltſter will have by this Tax; for as by Compariſon the difference in the value of things are made known to us, ſo by the like Parity, the difference in the trouble of things will be made known to us likewiſe: The Maltſters Kilnes, in which they make their Malt, are in their Outhouſes, and are no ways adjoining to their Dwelling-Houſes, are very tedious in the Working of a Kilne, and they work only in the Winter Seaſon; So that the Inſpection of Officers,

need

need not be ſo often repeated, or ſo troubleſome to them by much, as they are to the Brewers, who are much more nimble; as alſo, their Brew-houſes, are for the moſt part joined to their Dwelling-houſes, through which Officers do paſs and repaſs daily, and alſo do make Searches both day and night throughout their their Houſes, otherwiſe, there would be but little of that Revenue come to the King's Share; and the Entries of Maltſters would not be attended with half ſo much trouble, as thoſe of the Brewers are, for that they will not have occaſion to make their Entries ſo often, and that but in the Winter Seaſon either. Let us ſee, what trouble our beſt Merchants have in their Buſineſſes? and we ſhall find them to have twice the trouble of either of them; As thus,

all Merchants make their Entries upon the Exporting of their Goods, then again other Entries at their Importing of their Returns, and if their Goods be ſuch as pay an Additional Duty, they muſt beſides their Entry, be at the trouble of Entring into Bond for their other Payment, and for getting Security alſo; Then after this, another trouble in the payment of that Money, and obtaining an Order for the getting up of their Bonds: And if any of theſe Goods be ſent abroad, then a Tranſire muſt be taken out: All which are ten times more trouble than what our Maltſters will be put to: And, I hope, our Maltſters themſelves will acknowledge Merchants to be their Superiors in Quality. I ſuppoſe, I need ſay no more, eſpecially in this place, of the ſmallneſs of the trouble

thoſe People are like to incur on whom this Tax ſhould be levied. Beſides, none of this will fall on the poorer ſort of People, who are for the moſt part, thoſe that make the greateſt noiſe, for the ſmalleſt Payments, the Maltſters being moſt, if not all of them, Rich Men.

Fifthly, A near Eſtimate how much it will raiſe, ought to be known; As for Example, from the Exciſe of *London* a Computation may be made, what a Duty of 3 *d. per* Buſhel upon all the Malt of *England* would produce, in this manner.

There was Brewed in *London*, the year ending the 24th of *June*, 1689. 1,212,550 Barrels of Strong Beer and Ale, and 827,544 Barrels of Small Beer, ſo, of both

ſorts of Drink there was Brew'd 2,040,094 Barrels. To the Strong Beer and Ale, there is allowed 3 Buſhels to the Barrel, and to the Small, one Buſhel; but much Small being Brew'd from the Strong, it may be a reaſonable medium to allow to both Drinks, one with another, two Buſhels to the Barrel; at which rate to reckon by round numbers, there is uſed in *London* 4,000,000 of Buſhels of Malt.

The People of *England*, by the neareſt Computations that can be made, are reckoned Seven Millions, of which *London* is accounted a Tenth; ſo that there may be in *London* 700,000 People; Divide the 4,000,000 Millions by 700,000, and there will be found to each Man 5 Buſhels 7 tenths of a Buſhel. But the Allowance of two Buſhels to the

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Barrel being rather of the leaſt, we may reaſonably allow to each Man's Conſumption ſix Buſhels of Malt in a year, which would be 4,200,000 Buſhels, which is about 3 Barrels a year, which to the Mas of the People blended together, will be about a quart a day.

So that if *London*, which is a Tenth of the People, conſume 4,200,000 Buſhels of Malt, the whole Kingdom, which are Seven Millions, may conſume 42,000,000 Buſhels, which at 3 *d. per* Buſhel would produce 525,000 *l. per Annum.* If then, 3 *d. per* Buſhel will produce 525,000 *l. per Annum*, 7 $\frac{1}{2}$ *d.* will produce 1,312,100 *l. per Annum.*

If we reflect on the Frauds of Brewers, which I have before made plainly appear to be very great, which cannot be ſuppos'd

to

to have appear'd in the Exciſe Office; and the great quantities of Stout and Double Ales, and Stout and Double Beer, that are Brew'd in almoſt all the Counties of *England*, *London* and *Middleſex* not exempted, which conſume, 5 times the Malt in proportion to every Barrel of Common Ale and Beer, which the Common Brewers Brew, from whoſe Brewing only the aforeſaid Computation is made; And alſo, if we reflect on the great quantities of Malt Exported beyond the Seas, and likewiſe the great quantities that are daily uſed in the Diſtillery, neither of which being within the aforeſaid Computation either: I ſay, when we reflect on all theſe ſeveral Ways of the Conſumption of that ſort of Grain, it cannot be imagined, but the aforeſaid Sum of

1,312,100*l.*

1 312,100 *l.* will by means thereof, be advanced too conſiderably above Ond Million and an half *per Annum.*

Sixthly, The time known when the whole Tax ſhall be brought into the *Exchequer.*

Every one that knows the Making of Malt, knows it cannot be made but in the Winter Seaſon, nor is it fit for uſe, in leſs than three months after it is made, which is a plain Demonſtration, that there muſt be a year and three months Stock of preſent Malt in the Maltſters and Brewers hands; and it cannot be ſuppoſed, that they can exactly foretell what ſhall be conſum'd the enſuing year; beſides, the Brewers can inform you, they very often uſe Malt of two years old; ſo

ſo that from this, it may reaſonably be preſumed, that the preſent Malt in the Maltſters and Brewer's hands, will amount at 7 ½ *d. per* Buſhel, to Two Millions of Money, at leaſt; and the next years make (which muſt be all made before the end of *May* next) will produce One Million and an half more; and ſo conſequenty, in little more than ſeven months, will produce Three Millions and an half.

It will hardly be denied, I preſume, that what has been ſaid before, has made this Tax appear, to have all the Properties of a Tax as before-mentioned, with theſe different Advantages from other Taxes; (*viz.*) Of producing Two Millions of preſent Money, without paying the leaſt Intereſt for it; *Secondly*, Of coming into the *Exchequer* much quicker

quicker than any Tax that has yet been propoſed, by which this Tax is more preferrable, than any other by 5 *l. per Cent.* according to the Rate His Majeſty has paid for Moneys hitherto, which is to be feared His Majeſty cannot reaſonably expect to have on eaſier Terms this year; and it is to be feared likewiſe, that this year ſeems to want as great Supplies as any ſince the Revolution; *Thirdly*, The Levying of this Tax will prevent that mighty Abuſe that at preſent attends the Brewing Trade, even to the preſervation of a great number of Leſſer Brewers, that have for theſe many years paſt ſtrugled under that difficulty, and a Trade that the Government has received very large Supplies from; *Fourthly*, His Majeſty will ſave 320,000 *l. per Annum* (by the pre-

preventing of thoſe Frauds before-mentioned) from this propos'd Tax. All which, I hope, are ſufficient Inducements to have it complied withall.

But, becauſe, there ſcarce yet ever was any thing of this kind that had not its Enemies, tho it were but for meer Argument-ſake, therefore, I cannot hope this ſhould eſcape Cenſure, were it even better than what I affirm it to be. Therefore, I take the Liberty of laying down, what I humbly conceive, are the moſt material, or probable Objections, that can be made to it.

The Enemies to this Propoſal, will be apt to make theſe four following Objections, which, according to my Apprehenſion, are all, that can probably be raiſed againſt it.

OBJECTION I.

It is not ſo equal as I would inſinuate, by reaſon, the Tax will fall entirely on one ſort of Grain, and conſequently, on one ſort of Land that bears ſuch Grain.

ANSWER'D.

The difference of affecting the Land or Grain, more by this Duty, than it is affected by that of the Exciſe on Beer and Ale, is only, It pays the Duty in one, when Malt, in the other, when that very Malt is made into Drink; and Malt is of little other Uſe, or, at leaſt, it is not put to any other Uſe, than the making of Drink, in this Nation, (ſave what's us'd in the Diſtillery:) Beſides, there is this General

neral Argument to back it, That the Seller always commands the Buyer, conſequently, the Farmer and Maltſter will get more than now they do; and ſo far it is from an Objection, (tho, generally, 'tis thought of ſome moment) in my humble Opinion, that it is to be hoped (and, not without good Reaſon too) from that Conſideration alone, That Malt will be one of the chiefeſt, and moſt advantageous Grain, the Farmers will employ themſelves in; conſequently, that Land will bear to the Landlord a greater Price.

Objection II.

That at this time, what with the Alteration of the Coin, the great Expence of a great, and long War, Money is become ſo ſcarce, that

that few People can pay even the preſent Taxes, that are already on them; how then can it reaſonably be ſuppoſed, ſo large a Sum, and ſo ſoon to be advanced, can be produced from ſo ſmall a Number of People, that are (by this Tax) propoſed to pay it?

ANSWER'D.

All Men that are acquainted with the vaſt Credit the Maltſters and Brewers give, and have but made the leaſt Obſervation of theſe two Employments, will eaſily agree with me, That there's not any one Trade in the Kingdom, has throve comparable to theirs; and the Maltſter's not the leaſt. It's obvious to all Mankind, that the Maltſters make vaſt Profit, who, for the moſt part, are, in the beginning, but

a poorer ſort of Husbandmen, and begin the Malt-Employment with, perhaps, not above 40 or 50 *l* and many Inſtances could be given, that, in leſs than 20 Years, they have improved it to as many Thouſands. If we reflect what vaſt Sums thoſe Perſons of both Employments have left behind them at their Deaths, (which is the ſureſt way to know Trading People's Circumſtances) and alſo, with how little a great many of them have begun the World with, we ſhall eaſily believe, that all the Merchants in *London*, were not able to ſupply the Government with what theſe two Employments could. Indeed, there are ſome few of the Brewers, that are not, perhaps, very rich; but the Maltſters are moſt, if not all, of them, exceeding well to paſs; and very

very many of the Brewers alſo. I'll only inſtance one Thing of the Brewers, which will be ſufficient to prove, that they have the Command of preſent Money. About the latter end of King *James*'s Reign, when Money was as plentiful, perhaps, as ever it was known to be, if the Exciſe-Books were examin'd, it will be found, that very few Brewers were then leſs indebted to the Exciſe, than Seven Weeks, ſome (and a great many too) Ten, and a Dozen: (*Note*; By the way, a Brewer of but a moderate Trade, his Exciſe will come to, at leaſt, 40 *l. per* Week; ſome there are, that comes to 200 *l. per* Week, and upwards.) And when the Government had the laſt Year preſſing Occaſions for Money, and the Exciſe alſo was double almoſt to what it was in

the late King's Reign, truly, they could (when they came to be put to it) clear off in leſs than a Month all that they were in Arrears; that is, when the Government told them, they could nor would not give, for the future, ſuch Credit; and at this time, not any of them, owe above One Week's Exciſe, as I am very credibly informed, and believe to be true; beſides, they give their Cuſtomers nothing leſs Credit (for all this) than what they had us'd to do. As to the Country Farmers, the Country Gentlemen can well tell, by the paying of their Rents, that they are not over-ſtock'd with Moneys: And if we conſider, that a great many Maltſters trade for 12 or 15000 *l.* a Year; and muſt pay ready Money for their Barley, ſince the Farmers

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are not able to give them Credit for it, and, for the moſt part, have a conſiderable Stock of Malt by them, and give likewiſe very great Credit to ſome Brewers; I ſay, if we conſider, and weigh, all theſe Things, in my humble Opinion, 'tis ſufficient to prove, that (in all probability) the Maltſters and the Brewers have preſent Money enough to anſwer this propos'd Tax. Not that I think, either the Maltſter or Brewer, will pay one Farthing of it, other than what Beer they conſume in their own Families; but, on the contrary, will be Gainers thereby, and make the like Profit by the Moneys they lay out on the account of the Tax, as they do (in proportion) of the Money they lay out, on the account of the ſeveral other Materials they uſe in their Im-

ployments, for this to them is a ſort of Material: Let the Parliament reckon how they pleaſe, they make no other Reckoning, than this, — So much Money laid out, (no matter on what, whether for the Tax, or for buying Malt, Coals, Hops, *&c.*) ſo much muſt come in, according to their accuſtom'd Profits: One how or other, they will be ſure to make their Profits or Gain, to come ſafe home, and anſwer its uſual Return, with an Overplus: Always alledging to thoſe to whom they ſell their Goods, how heavy the Tax lies on them, therefore, they can't afford them under ſuch a Price: It's a Plea likewiſe for the poorer ſort, to thoſe they owe Money to: So that it ſerves them on all Occaſions; as the Scarcity of the Coin, at preſent, does, a great ma-

many that would not have one Farthing the more, tho it were never ſo plenty: For it's a Jeſt, to imagine any contributes towards a Tax, but he that conſumes the Commodity on which the Tax is laid, as is viſibly ſeen by all thoſe, on whom any Tax whatſoever has been hitherto laid. Let us go no farther than the Duty laid on Pipes; (but, by the way, be pleas'd to call to mind, how thoſe very People daily came in whole Sholes, humbly Petitioning, That their Miſerable Condition might be taken into Conſideration:) Every body, that buys of that Commodity, knows, that, beſides the Duty added, they pay dearer by *6 d. per* Groſs than they did before; the Pipes ſhorter alſo, and the Credit they give is the ſame, and not other than before, (which

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is very little;) Workmanſhip and Clay the ſame, nay, perhaps, cheaper, under the old Plea, "The Taxes lie ſo heavy "upon them, they can't afford "to give more: And yet they make the People pay *6 d. per* Groſs more. What other Reaſon can they give? but that they muſt make a Profit of the very Money that they lay out on the account of the Tax. By which, it appears plainly, they are Gainers by it: As alſo, it will appear, in the Anſwer to the next Objection, that our Brewers have been likewiſe conſiderable Gainers by all the Additional Duties that ever yet has been laid upon the Exciſe; and yet, perhaps, if the Parliament but once ſet about ſuch a Matter, they are ſure daily to be plagued with Petitions, and Reaſons, and always

ways they ſet forth their Poverty, and complain, how unable they are to undergo the Burthen: But for what Reaſon, God knows, I am ſure I cannot gueſs at it, unleſs, as People by Sleep receive Nouriſhment, and don't know of it, till they awake, and find themſelves increas'd in Strength, and refreſh'd thereby. If it be out of Cunning, they make ſuch a Sputter, 'tis on the ſame account Women quarrel with thoſe they have a mind to be better acquainted with, that they may make ſure of them.

Objection III.

It will be a Hardſhip on the Brewers to pay this Malt-Duty of Sevenpence Halfpeny per *Buſhel, and the Exciſe-Duty too; eſpecially, ſince*

ſince the Exciſe is ſo high as 'tis at this preſent time.

ANSWER'D.

The firſt Thing that ſeems neceſſary to make a full Anſwer to this Objection, is, To enquire, whether thoſe Gentlemen have not paid as great a Duty to the Exciſe, as they will when this Duty is added. If ſo be it appears that they have, I ſuppoſe it will eaſily be agreed by every Body, that our preſent Occaſions ſeem to want as great Supplies this Year, (if not greater) than any ſince the Revolution: Therefore, they have no Reaſon to complain, eſpecially when it ſhall appear likewiſe, that they have always been Gainers by the Additional Duties, and, conſequently, by this.

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For which purpoſe, let us ſee, what two Barrels and three Fourths of Strong Beer, or Ale, will amount to, at *6 s. 6 d. per* Barrel; (two Barrels and three Fourths being the common Produce of a Quarter of Malt.) Let's ſee likewiſe, what two Barrels and three Fourths will amount to, at *4 s. 9 d. per* Barrel, which is the preſent Duty; the firſt will appear to be *17 s. 10 d. 2 q.* the latter, *13 s. 00 d. 3 q.* Now let us add to the latter, the preſent propoſed Tax, of *7 d. 2 q. per* Buſhel, which is *5 s. per* Quarter, makes *18 s. 00 d. 3 q.* Deduct *17 s. 10 d. 2 q.* then there will remain *2 d. 1 q.* and this divided into two Barrels and three Fourths, will be very little above *3 q. per* Barrel.

I preſume, they will have no cauſe to complain of this ſmall dif-

difference, eſpecially, when they conſider, what a mighty Equality ſuch a Tax will put upon their Trade, as appears, plain enough, by what is ſaid before. Let us examine what Advantages theſe Gentlemen made, when the Additional Duties were laid on them; and then, I preſume, it will appear, they will have leſs cauſe to complain.

When the Duty was doubled, they paid 3 *s.* 3 *d.* more than before, for this 3 *s.* 3 *d.* they made moſt of their Cuſtomers advance in their Prices, from 16 *s.* and 16 *s.* 6 *d.* *per* Barrel, which were the uſual Prices before, to 19 *s.* there's 2 *s.* 6 *d.* towards the Duty; then they made their Drink ſmaller by 3 *s.* *per* Barrel, which added, makes 5 *s.* 6 *d.* they all cut their Meaſures thereupon, for which, may reaſonably be al-

allow'd 1 *s.* more, which added alſo, makes 6 *s.* 6 *d.* for the 3 *s.* 3 *d.*

This was not all the Gain they made thereby, for when the Duty was taken off, not One, to Twenty, of their Cuſtomers, lower'd their Prices. Much more might be ſaid, that not only this, but all Trades, are ſure to be Gainers, if any Duty be laid on the Commodity they ſell; and the greater the Duty is laid, the greater their Profits. But what is ſaid before, I preſume, is ſufficient to fully anſwer the Objection.

Note: That Malt, Coals, *&c.* are at this preſent Time conſiderably cheaper, than when the Duty of Exciſe was doubled; and unleſs ſome Duty be laid on that Grain, (in all probability) 'twill fall ſo cheap, that the Farmers,

mers, Maltſters, and Brewers, will all of them be Loſers, but more eſpecially, the two firſt.

Objection IV.

If neither the Maltſters, nor the Brewers, will bear this Tax, yet the Conſumptioners will be unequally Charg'd; for thoſe that brew their own Drink, will not be equally Charg'd, with thoſe that buy their Drink of the Common Brewers.

Answer'd.

Indeed, this Objection, at the firſt ſight, ſeems to have ſome Reaſon in it, but that Reaſon is not Eſſential: For tho there will be a Difference in the Contributions of the Conſumptioners, yet the Difference is not made ſo by this Tax; for, by this Tax, they will not one pay more than another,

ther, becauſe, 'tis an Univerſal, Equal, and Juſt Tax; (of which, enough is ſaid before:) So that this Objection, in reality, relates nothing to the preſent propoſed Tax, what e're it may, to that of the Exciſe, on Beer, and Ale; But by the Acts of Parliaments, relating to thoſe Matters, none ought to pay that Duty, but ſuch as were ſuppoſed to make Profit by what they brew'd; and the Duty was chiefly intended to come out of the ſeveral Profits of the Trading People; therefore a Difference is juſt, eſpecially, if made ſo by an Authority too Great to be queſtion'd, (at leaſt, by me, or any private Perſon,) *An Act of Parliament.*

All that can be ſaid, to juſtifie the Difference, in my humble Opinion, is this: The Generality

that buy their Drink of the Common Brewers, (ſome few excepted,) are the Trading Part of the People, that live in great Towns, and have not the Conveniency of brewing their own Drink; and, as the Brewers get by them, they get by the Brewers, in the Commodities they ſell them; which, perhaps, may make the Thing equal: However, they that will have the Conveniency of being ſupply'd by the Common Brewers, muſt pay for it. The Nobility and Gentry, having no Employments of Traffick, cannot make the Thing equal with the others. Likewiſe, thoſe who do brew their own Drink, are at the Expence of buying Utenſils, and other Conveniencies. And conſidering alſo, all that is neceſſary to make a Perſon capable of Brewing,

ing, cannot be ſuppoſed to be in every Country Wench, ſo that what they get in the Shire, they may loſe in the Hundred. Upon the whole Matter, whether the want of Judgment in the Employment, and Knowledge in the Materials, thoſe Gentlemen that do brew their own Drink, might not be as Cheap furniſh'd by the Brewers? is a Queſtion, that I ſhall not conſider at this time: But if it be true, then there will not be any Difference, notwithſtanding the preſent Exciſe-Duty.

But, that it is highly Juſt, and Reaſonable, that a Malt-Duty be added, and that all private Families, and Strangers, ought to pay a Proportion towards ſuch a Tax, will eaſily be Conſented to, when we reflect on King *Charles* the Second his Conſent, for taking

away the Court of Wards, Purveyance, Preemption, &c. and then, we ſhall ſoon find how reaſonable it is, that both Private Families and Strangers ſhould contribute towards ſuch a Duty? and indeed, unleſs they do, it cannot be ſaid to be equal; for which purpoſe? let us ſee, with what diſadvantages to the Prerogative of the Crown that King granted the Exchange? But, by the way, I ſhall firſt inform thoſe that are moſt diſſatisfied with this Propoſal, what King *James* the Firſt ſaid to the then Prince of *Wales*, while in his time ſome Eſſays were made for the aboliſhing all thoſe Royal Advantages. *Son* (ſaid he) *the yearly Revenues as are now offer'd in lieu of your Court of Wards, and other Tenures, may make you a Prince a little Richer, but if ever you accept them, you will*

will much leſſen your Greatneſs. Why did he ſay ſo? but becauſe he well knew thoſe things were notable Branches of the Royal Prerogative, from which the Crown received much of its Honours, Powers, and Dignities.

The truth is, moſt of our Gentlemen at this time are of a new Generation, and feel not the Smart of thoſe Grievances their Anceſtors and their Tenants did, from all theſe things; therefore, know no more of them than what they have in the Hiſtories of thoſe times, and their own Speculation deduced from thence. But that they may be the better acquainted with the Advantages that they had by the Exchange, I will give ſome touches at a few of the Grievances, by which the reſt may be judged, namely; The Denial of

Dying Parents the Diſpoſal of their own Children; The many Unhappy Marriages that too often attended young Heirs and Heireſſes upon their becoming Wards. How were ſuch Perſons oft-times drawn into Marriage before they were capable of making it an Act of their own Judgment and Affection? Yea, and what force was put upon others? Such as it ſeems, at leaſt to me, as made their Marriages differ but very little from a Rape.

I cannot but believe this Court of Wards was at firſt well intended, or ſurely ſo many Acts of Parliament could not have been made to confirm it, ſome whereof were ſo late as in King *Henry* the Eighth his time, but ſuch woful Corruption had crept into the Execution of them, as many

many of the Children of Noble and Worthy Parents were ſo diſpoſed of, as could they have fore-ſeen it, nothing could ſurely have been a more Melancholy Repreſentation. Again, what great Charges, Trouble and Hazard were the Lords *Meſne* put to by Aſſeſſments of Eſcuage and otherwiſe? How often the Kings Tenants in *Capite*, and by Knights Service, did the Eſcheators immediately Seize, not only the Lands of the greateſt Nobility, Gentry, and Meaner Men, but the Stock and Cattle alſo on the Ground, with the Goods in their Houſes, inſomuch that their Executors, were many times conſtrained to Petition and obtain the King's ſpecial Favour, by his Writ, to have an Allowance for the Perſonal Eſtate to be delivered back again.

Let us likewiſe conſider, what haſty and frequent Summons's were Iſſued out at the King's Pleaſure, even to the Chiefeſt Men of the Kingdom (over whom he had this power) to attend him *Cum equis & Armis.* And how tedious and Chargeable were thoſe Attendances to them? What Work was made alſo amongſt the Country Farmers, Yeamondry, and Market People? What Exactions and Oppreſſions, did all this Rank of People ſuffer from the King's Officers in Executing their Preemption, Purveyances, and Carriages for the King's Houſhold? Which the Parliament in the Preamble of the Exciſe Act, Complained, were grown to that height, that it was found, tho divers ſtrict Laws had been made in the time of His Majeſty's Pro-

geni-

genitors, ſome extending ſo far as unto Life, that yet divers Oppreſſions were ſtill committed and continued, and ſeveral Counties held to ſundry Rates, Taxes and Impoſitions, to redeem themſelves from thoſe Vexations.

A Man would think there needed not one Word more to be ſaid to make this Cogent Argument for ſettling the Exciſe on Malt, yet I have ſomething more to add, that will, or at leaſt, ſhould make it more forcible than all that is ſaid before, which is, to obſerve, who the Perſons were that chiefly injoyed the benefit of thoſe Exemptions from the Court of Wards, in lieu of which, the Exciſe was Entail'd upon the Crown; *Secondly*, Who are they that have gotten the ſpecial Advantages, being delivered from thoſe Grievances and Op-

Oppreſſions? And who are the Perſons that have, and ſtill do pay the Purchaſe Money?

To the firſt of theſe Queſtions, I ſay, or, at leaſt, modeſtly ask, Whether it be not the Nobility, Gentry, and their Tenants, the Country Farmers and Yeamondry, and all others who have Eſtates in Lands, or are by their Occupation related to them: I ſay, are not they the only Perſons? where, by the way, let it be noted, that theſe Advantages moſtly concern all thoſe Families in Country Towns, who Brew their own Beer, for in Cities and great Towns, where the Inhabitants are of Trades, and their Eſtates lying in Wares and Debts, their Orphants were not ſo much ſubjected to Wardſhip, or could the Grievances touch them as they did the Country.

To the other part of the Queſtion, (*viz.*) Who are the Perſons, or what Rank of People are they, who pay this Exciſe which brought off all thoſe Grievances? Are they any other, than thoſe that make the Conſumption of the Beer now under Exciſe? And who are they but the Commonalty of the Kingdom, the Nobility and Gentry judging it (as indeed it is) much below them, to drink in ſuch Houſes, otherwiſe, than as they are by Travelling conſtrained to it. Surely, nothing could have been more reaſonable, than that that Act it ſelf ſhould have made ſuch proviſion, that they who ſhar'd deepeſt in the benefit of it, ſhould have ſhar'd deepeſt in the burthens of it alſo, however, to have born an equal ſhare at leaſt, and not intirely to have freed themſelves

ſelves from their Burthens, by laying a freſh Burthen upon the Backs of the moſt Laborious and Induſtrious part of the Common People, upon a Commodity of abſolute neceſſity for the ſupport of Life. And, as it is the Commonalty that pay this Duty, ſo it is the more inferior part of them that ſupport the Victuallers Trade, as Taylors, Weavers, Smiths, Bricklayers, Combers of Wooll, Sawyers, Colliers, Seamen, Soldiers, Watermen, Labourers in Husbandry and Buildings, Drovers of Cattle, Carters, Coachmen, Porters, and Journeymen of all ſorts, nay, the very Alms-People, are not wanting to bear their ſhare; and which is yet worſe, they are moſt of them by the ſhort Meaſure (now again ſet up a new) forced to pay it twice over.

What

What has been ſaid in this Argument, muſt ſurely be unanſwerable. Shall ſuch Excellent Priviledges and Immunities be bought, and ſhall thoſe, who, by reaſon of their Meaneſs, are rendred incapable in ſharing in them, pay for the whole Purchaſe? While thoſe, who fully enjoy them, pay nothing at all?

There's another Reaſon alſo for the laying an Exciſe on Malt, drawn from the late Gracious Act of our preſent King *William*, and our late Queen *Mary*, in Remitting a like Impoſition, The Hearth-Money. As King *Charles* the Second, in lieu of half the Exciſe Diſſolved the Court of Wards, Purveyances, *&c.* ſo King *William* and Queen *Mary*, have freely and without any Conſideration at all Remitted all their Right

and

and Title to the Hearth-Money, worth 200000 *l. per Annum*, which had been ſettled, upon the Crown and its Heirs for ever.

Certainly, this muſt be a Reaſon of ſome Weight, ſince no Man can gain-ſay, but that ſuch a Piece of Royal Bounty in Princes, ought to meet with ſome proportionable Retribution from the Subject: And what can be better thought of, than the ſettling ſuch a Duty, as ſeems, in the Nature of it, to be adapted as ſomething of a proper Return to His Majeſty for the Remiſſion of that Tax, as being of like Univerſal Extent, as the Hearth-Money was.

To go on with the Argument more effectually, let me ask, What was the Reaſon which that

that Parliament proceeded upon, which brought the Kingdom under ſuch a Payment, as that of the Hearth-Money? Can it be thought any other, than that every Family ſhould pay towards the Charge of the Government, ſuch a Proportion, as the Station, in which it ſtood, would bear, which was judg'd, in ſome meaſure, by the Quality of their Dwellings.

Againſt this, no Exception could be made, becauſe there is no Man who receives the Benefit of a good Government, but, as far as he is able, ought to bear his Share in the Charge required to ſupport it: But, Whether this was laid with a juſt Equality, in reſpect of the Abilities of all Families? or, Whether it be ſo Unequal, as to be

be Oppreſſive? is another Queſtion, too large here to determine. Perhaps, there is not any Tax that can be ſo laid, but will come with ſome Inequality to ſome particular Perſon. And yet I am perſwaded, the Exciſing of all Malt, univerſally, will be ſo, leſs than any other that can be imagin'd; at leaſt, that hath yet been propoſed, notwithſtanding the many Taxes of different kinds, that hath been levied within the Memory of Man. Not to mention others more remote.

Such an Exciſe as I plead for, will be better proportion'd to the different Eſtates and Degrees of People, than the Hearth-Money, will ſoon be acknowledged, if we conſider, how divers Perſons but of ſmall Eſtates have,

have, either from the Nature of their Employments, or Largeneſs of their Families, been forced to take ſuch large Houſes, as paid as much Chimney-Money, as many Gentlemen of Forty times their Eſtates: For Example; Innkeepers, who, having nothing but their Employments to live on, have yet paid Annually more Money in that Tax, than ſome Noblemen; but this Inequality cannot be in the Exciſing of Malt, for every Man there may pay as he pleaſeth, according to the Smallneſs of his Family, and the Quality of his Beer, as he pleaſeth to make it: Gentlemen, who live plentifully, and make a greater Expence, will indeed pay more; but yet they ſhall pay no more than their juſt Proportion, according to the Quantity, and

the Quality of the Beer they ſpend, which, I hope, will prevent all Cauſe of Complaint.

The Intention of that Parliament, which ſettled that Duty of Hearth-Money, was to bring every Family, according to its Proportion, to pay ſomething towards the Support of the Government, which I have hinted at already: This, they thought, could not be better done, than by placing ſome Payment on ſomething of Univerſal Uſe, as Chimneys in all Houſes are, which gave Occaſion for that Impoſition: But for ſeveral Inconveniencies Their Majeſties found to be in it, it is now taken off. However, the Reaſon, on which the Maxim is grounded, is unchangeable; therefore, if any other Thing can be found out of

of leſs Trouble, and more Equal, and of the like Univerſal Extent, to ſupply the other Vacancy, I hope, there will not be any Reaſon found, why that ſhould not be brought on: And, what can be better thought on? than Exciſing the Beer of every Family in the Kingdom.

I deny not, but by this Tranſition of the Hearth-Money to Beer, ſome Gentlemen's Payments will exceed what they paid before: But, is there any Injuſtice or Hardneſs in that, if they pay but their juſt Proportions, as all other of their Fellow-Subjects do; and yet let them give me leave, truly to inform them, That when they ſhall have paid as much as their true Proportion of ſuch a Tax, there are ſome

ordinary Artificers, as Hatters, Braſiers, Taylors, or Shoemakers, who have a great many Workmen, for whom they provide Strong Beer once or twice a Day bought by the Penny, ſhall contribute much more to the Advance of the Revenue of Exciſe in a Year, than moſt Gentlemen ſhall, by all the Beer, both Strong and Small, they ſpend in the like Time in their Houſes; which, I think, ſhould ſtop any Gentleman's Mouth, from making the leaſt Exception againſt it.

To Conclude: Give me leave to ask one Queſtion more, Whether, or not, if King *Charles* the Second, when he was intreated to part with the Court of Wards, and other Tenures, had inſiſted, That thoſe that ſhar'd deepeſt in the

the Benefit deſir'd, ſhould Contribute Equally to the Tax given in lieu of it? and, Whether or not, if ſuch a Tax as is now Propos'd had been then thought on, the Parliament would not have Agreed to it? and, if it was Reaſonable then, methinks, much more now.

FINIS.
